

Amendment No. 1 to SB0539

McNally
Signature of Sponsor

AMEND Senate Bill No. 539

House Bill No. 302*

by deleting the language "any person who sells, barter, trades, or distributes to another for consideration any unauthorized substances in any quantity under § 67-4-2803(a)." in the amendatory language of subdivision (7) of SECTION 1, and by substituting instead the language "any person who is actually engaged in the act of selling, bartering, trading, or distributing to another for consideration any unauthorized substances regardless of the quantity under § 67-4-2803(a), and such person shall be subject to the tax imposed under this part."

AND FURTHER AMEND by deleting the language "the presumption shall not apply and the person shall be considered a merchant." in the amendatory language of subdivision (7) of SECTION 1, and by substituting instead the language "the presumption shall not apply and the person shall be considered a merchant and subject to the tax imposed by this part regardless of the quantity involved in the transaction."